



# Section B

1. a. Total W-2 Wages (From Section A, Column 1) ..... 1a. \_\_\_\_\_  
 b. Total Schedule J Income (From Line 31)....(Cannot be less than zero)..... 1b. \_\_\_\_\_
  2. Total of all Taxable Income (Add lines 1a and 1b) ..... 2. \_\_\_\_\_
  3. Multiply Line 2 by Tax Rate of residence municipality ..... 3. \_\_\_\_\_
  4. a. Tax withheld for all cities other than your residence municipality ..... 4a. \_\_\_\_\_  
 b. Direct Payments (From Schedule K, line 35) ..... 4b. \_\_\_\_\_
  5. a. Add lines 4a and 4b ..... 5a. \_\_\_\_\_  
 b. Complete Worksheet 2 – enter total on line 5b  
 Credit Limit for your residence municipality..... (SEE INSTRUCTIONS) 5b. \_\_\_\_\_  
 c. Enter the amount From Line 5a or 5b whichever is less ..... 5c. \_\_\_\_\_
  6. Multiply Line 5c by Tax Credit of residence municipality ..... 6. \_\_\_\_\_
  7. a. Tax withheld for your residence municipality ..... (SEE INSTRUCTIONS) 7a. \_\_\_\_\_  
 b. Tax paid by your Partnership/S Corporation to any RITA MUNICIPALITY ..... 7b. \_\_\_\_\_
  8. Total credits allowable. (Add Lines 6, 7a and 7b) ..... 8. \_\_\_\_\_
  9. Subtract Line 8 from Line 3 ..... 9. \_\_\_\_\_
  10. Tax on non withheld wages (from Schedule K, Line 32)) ..... 10. \_\_\_\_\_
  11. Tax on Schedule J Income (from Schedule K, Line 36) ..... 11. \_\_\_\_\_
- Skip Lines 10 & 11 unless  
 Schedule K was used
12. TOTAL TAX DUE RITA (Add lines 9, 10, and 11. Cannot be less than zero.) ..... TOTAL DUE ► 12. \_\_\_\_\_
  13. 2007 Estimated Tax payments made to RITA ..... 13. \_\_\_\_\_
  14. Credit carried forward from 2006 ..... 14. \_\_\_\_\_
  15. TOTAL CREDITS (add Lines 13 and 14) ..... 15. \_\_\_\_\_
  16. If line 15 is LESS than Line 12, enter the difference, which is the 2007 balance due      BALANCE DUE ► 16. \_\_\_\_\_  
 If you owe less than \$1.00 (For Ashville, Fairborn, Milford, Oxford and Twinsburg \$5.00;  
 Bellevue \$3.00; Macedonia \$2.00), you do not have to pay this amount
  17. If Line 15 is GREATER than Line 12, enter the OVERPAYMENT ..... 17. \_\_\_\_\_
- NOTE: YOUR OVERPAYMENT MAY NOT BE SPLIT BETWEEN CREDIT & REFUND**
- REFUNDS OF TAXES WITHHELD FROM YOUR WAGES AS SHOWN  
 ON YOUR W-2 FORM(S) MUST BE APPLIED FOR ON AN  
 APPLICATION FOR MUNICIPAL TAX REFUND, FORM 10A.
18. Amount to be CREDITED ..... 18. \_\_\_\_\_
  19. Amount to be REFUNDED ..... 19. \_\_\_\_\_
  - 20a. Enter 2008 Estimated Tax in Full (see instructions)      ESTIMATE ► 20a. \_\_\_\_\_  
NOTE: If LINE 20a IS LEFT BLANK, RITA WILL CALCULATE AN ESTIMATE FOR YOU.
  - 20b. Enter full estimate (line 20a) or first quarter 2008 estimate (1/4 of Line 20a) 20b. \_\_\_\_\_
  21. Subtract line 18 from Line 20b ..... 21. \_\_\_\_\_
  22. TOTAL DUE by April 15, 2008      Add Lines 16 and 21 ..... 22. \_\_\_\_\_

ATTACH LOCALITY COPY OF W-2 FORMS HERE

Pay in full - Make check or money order payable to R.I.T.A. and mail to the following address -

R.I.T.A.  
 P.O. Box 6600  
 Cleveland, Ohio 44101-2004

COPIES OF ALL APPROPRIATE FEDERAL SCHEDULES ARE REQUIRED IF COMPLETING SCHEDULE J.

SCHEDULE J	SUMMARY OF NON W-2 INCOME (Enter Municipality Where Earned)					
Print the name of each municipality where a profit/ (loss) was earned in the appropriate box(es)	COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4	COLUMN 5	COLUMN 6 ADD COLUMNS 1, 2, 3, 4 and 5
	RESIDENCE MUNICIPALITY	NONTAXING MUNICIPALITY	RITA MUNICIPALITY OF	RITA MUNICIPALITY OF	TAXED BY A NON-RITA MUNICIPALITY	
	11	12	13	14	15	
From Federal 23. SCHEDULE C Attached	21	22	23	24	25	
From Federal 24. SCHEDULE E Attached	31	32	33	34	35	
All Other Taxable Income 25. (or loss). Attach Schedule(s)	41	42	43	44	45	
TOTAL NON-WAGE INCOME 26. (Add Lines 23, 24, 25)						
LESS LOSS CARRY FORWARD 27.	51 ( )	52 ( )	53 ( )	54 ( )	55 ( )	
WORKPLACE INCOME 28. (Line 26 minus Line 27)	61	62				
WORKPLACE INCOME 29. (Line 26 minus Line 27)			63	64	65	
MUNICIPAL TAX DUE 30. (NOTE: Line 30 cannot be less than zero.)						Column 6, Line 28 or Line 29 cannot be less than zero. If amount is less than zero, use zero.
TOTAL of Column 6, place the total in Section B, Line 1b.						31.

NOTE: If any columns on Line 29 have entries complete Schedule K, Line 34.

**SCHEDULE K** See instructions on page 10. If additional space is needed, use separate sheet.

32. W-2 WAGES EARNED IN A RITA MUNICIPALITY OTHER THAN YOUR RESIDENCE MUNICIPALITY FROM WHICH NO MUNICIPAL INCOME TAX WAS WITHHELD BY EMPLOYER. Complete Lines below.

Wages	Municipality	Tax Rate (see instructions)	Tax due

Copy total tax due onto Line 32 and in Section B, Line 10.

32. \_\_\_\_\_

33. W-2 WAGES EARNED IN A NON-RITA TAXING MUNICIPALITY AND FROM WHICH NO MUNICIPAL INCOME TAX WAS WITHHELD BY EMPLOYER. (ONLY USE THIS SECTION IF YOU HAVE FILED AND PAID THE TAX DUE TO YOUR WORKPLACE MUNICIPALITY. PROOF OF PAYMENT MAY BE REQUIRED) Complete Lines Below.

Wages	Municipality	Tax Rate (see instructions)	Tax due

Copy total tax due onto Line 33

33. \_\_\_\_\_

34. TAX DUE TO OTHER THAN RESIDENCE MUNICIPALITY ON NON W-2 INCOME REPORTED IN SCHEDULE J, LINE 29, COLUMNS 3, 4, AND 5. Complete Lines below.

Workplace Income (Line 29, Columns 3, 4, & 5)	Municipality	Tax Rate (see instructions)	Tax due

Copy total tax due onto Line 34

34. \_\_\_\_\_

35. TOTAL LINES 32, 33 AND 34. Enter total on Line 35 and in Section B, Line 4b.

35. \_\_\_\_\_

36. FROM SCHEDULE J ABOVE, ADD LINE 30 COLUMNS 3 AND 4. Enter total on Line 36 and in Section B, Line 11.

36. \_\_\_\_\_

**Worksheet 1: 2106 BUSINESS EXPENSE WORKSHEET**

**NOTE:** BAY VILLAGE, FREMONT, GALENA, GRAFTON, MACEDONIA, MAINEVILLE, MECHANICSBURG, MILFORD, OBERLIN, OLMSTED FALLS, REYNOLDSBURG, SHAWNEE HILLS, SUNBURY AND TWINSBURG TAXPAYERS REFER TO SPECIAL NOTES ON PAGE 11 AND AT WWW.RITAOHIO.COM.

**1) Wages**

- Examples 1 and 2:** You are an outside salesman whose W-2 or 1099 gross wage is \$10,000.00. You also have \$2,000.00 of non-reimbursed business expenses as reported on Federal Form 2106 or similar schedule. You must attach a copy of the 2106 or similar schedules to the tax return, or your non-reimbursed business expense will be denied.

**2) Withholding**

- Example 1:** (If you worked in a municipality taxing 1%): As an outside salesman you had \$100.00 withheld for municipal income tax from your wage of \$10,000.00. When reducing this wage by the non-reimbursed business expenses, you must also reduce the municipal tax withheld by 1% of the \$2,000.00 in expenses being claimed.
- Example 2:** (If you worked in a municipality taxing 1 1/2%): You had \$150.00 withheld for municipal income tax from your wage of \$10,000.00. When reducing this wage by the non-reimbursed business expenses, you must also reduce the municipal income tax withheld by 1 1/2% of the \$2,000.00 in expenses being claimed.
- If you worked in a RITA MUNICIPALITY and the withholding was paid to RITA, see TAX REFUNDS on Page 7 in order to obtain refund.

WAGE			EXAMPLE 2			WORK AREA
EXAMPLE 1	\$ 10,000.00	← INCOME FOR WHICH 2106 EXAMPLE APPLIES →	\$ 10,000.00	← INCOME FOR WHICH 2106 EXAMPLE APPLIES →		
	-2,000.00	← 2106 EXPENSES →	-2,000.00	← 2106 EXPENSES →		
	8,000.00		8,000.00	← PLACE IN SECTION A COLUMN 1 →		

WITHHOLDING			EXAMPLE 2			WORK AREA
EXAMPLE 1	\$ 100.00	← WITHHOLDING ON INCOME →	\$ 150.00	← WITHHOLDING ON INCOME →		
	-20.00	← WITHHOLDING ON 2106 EXPENSES →	-30.00	← WITHHOLDING ON 2106 EXPENSES →		
	80.00		120.00	← PLACE IN SECTION A COLUMN 2 →		

**Worksheet 2: CREDIT LIMIT COMPUTATION (LINE 5B)**

- List each income earned outside your residence municipality from Section A, Column 1 and Schedule J, Line 29 on a separate line.
- Multiply each income by the CREDIT LIMIT of your residence municipality (from Tax Table, page 12). Place the product in COLUMN A.
- List the amount of workplace tax actually withheld by your employer or paid by you for each wage in COLUMN B.
- Compare each amount in COLUMN A to its corresponding amount in COLUMN B. Place the lower of the two in COLUMN C. This is the maximum amount of workplace tax for which your residence municipality will give you credit.
- Place the total from COLUMN C onto LINE 5b, Section B on Form 37.

For these examples, the taxpayer resides in a municipality that has a credit limit of .015.

Example	Wages		Credit Limit		A	B WORKPLACE TAX WITHHELD/PAID	C LOWER OF COLUMN A OR B
Example a - Wages earned in a non-taxing municipality	\$10,000.00	x	.015	=	\$150.00	\$0	\$ 0.00
Example b - Wages earned in a .01 workplace municipality	\$10,000.00	x	.015	=	\$150.00	\$100.00	\$100.00
Example c - Wages earned in a .02 workplace municipality	\$10,000.00	x	.015	=	\$150.00	\$200.00	\$150.00
						<b>TOTAL</b>	<b>\$250.00</b>

**NOTE:** If you worked in more than one municipality and your employer withheld tax for each of the municipalities, list each as a separate W-2.

\$ _____	x _____	=	\$ _____	\$ _____	\$ _____
_____	x _____	=	_____	_____	_____
_____	x _____	=	_____	_____	_____

**NOTE:** If you are able to offset non-wage income with a loss, the amount on Line 5(b) cannot exceed the net effect of the offset times the credit limit of your residence municipality.

Enter total into Line 5b, Section B on Form 37

**Total** \_\_\_\_\_

**Worksheet 3: ESTIMATED TAX COMPUTATION**

Either use Line 12 from Section B, Form 37 as your estimate for 2008 or complete the following worksheet.

IF YOU ARE NOT A RESIDENT OF A RITA MUNICIPALITY, SKIP TO LINE 9.

TAX RATES, CREDITS, AND CREDIT LIMITS CAN BE FOUND IN THE TAX TABLE, PAGE 12.

- Estimate your total taxable income for 2008 (Pro-rate if part year resident) ..... 1. \_\_\_\_\_
- Multiply Line 1 by Residence municipality TAX RATE and enter result on Line 2 ..... 2. \_\_\_\_\_
- Tax expected to be withheld or paid to other than your residence municipality ..... 3. \_\_\_\_\_
- Multiply each separate income earned outside your residence municipality in another taxing area by the CREDIT LIMIT of your residence municipality - Enter Total ..... 4. \_\_\_\_\_
- Multiply Line 3 or 4, whichever is less, by the TAX CREDIT of your residence municipality ..... 5. \_\_\_\_\_
- Tax expected to be withheld for residence municipality ..... 6. \_\_\_\_\_
- Add Lines 5 and 6 ..... 7. \_\_\_\_\_
- Subtract Line 7 from Line 2 ..... 8. \_\_\_\_\_

**NON-WITHHELD SECTION**

- Enter below income expected to be earned in a RITA MUNICIPALITY other than your residence municipality and not withheld, multiply this figure by the TAX RATE of the municipality where the income is expected to be earned.  
\$ \_\_\_\_\_ x \_\_\_\_\_ Rate. Enter result on Line 9 ..... 9. \_\_\_\_\_
- Total estimated tax. (Add Lines 8 and 9). Place this amount on Line 10 and in Section B, Line 20a of Form 37 ..... 10. \_\_\_\_\_